

**West Malvern Parish Council – Internal Audit 31 March 2025**  
**Internal Audit Notes 01/06/2025**

**Receipts**

Check Performed – That credit postings in the cash book match the receipts and the bank statements, that they have been appropriately identified in the spreadsheet, and that all balances add up correctly.

Receipts have been promptly banked.

Check Result – Accepted

**Payments**

Check Performed – That debit postings in the spreadsheet match the invoices and that they have been appropriately identified and numbered. The spreadsheet totals and computations have been checked and found to be correct and accurately posted in the Receipts & Payments account

Sample payments have been properly approved in the minutes.

- Check Result – Accepted.

**Preparation of accounts**

Checks Performed –

- That the cashbook entries have been correctly carried forward onto the accounts.
- That the accounts have been properly prepared in a Receipts & Payments format
- That the accounts have appropriate legends and annotation.
- That the bank reconciliation is correct and balance to the accounts
- That the bank reconciliation matches the values at the end of the period in the bank statement.

VAT has been recorded correctly against the invoices.

Check Result – Accepted

## **Assessment or risk**

Bank reserves appear in proportion to the level of activity undertaken by the Parish Council on an annual basis. There are no obvious contingent liabilities that need to be provided for. Historically the annual income has allowed for the proper function of the Parish Council.

## **Appropriate Controls**

- The bank reconciliation was accurate and properly maintained.
- An annual budget was prepared and annotated
- Payments have been authorised at the meetings and the minutes of the meetings have been signed (a random sample of 5 separate payments have been checked to ensure approval to pay is recorded in the minutes)
- Minutes have been Signed and individual pages initialled.
- A list of Parish assets has been maintained and updated as required.

## **Check Result – Accepted**

**Audit Completed by Steve Tustin**

**01/06/2025**

## Notes to Annual Statement Report 2024/2025

### Internal Control Objective F

#### Cash Payments noted as “Not Covered”

This is because the Parish Council does not make cash payments and never has done as far as I am aware.

Stephen Tustin

Internal Audit 2024/2025